IN THE U.S. PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yohei MAKUTA et al.

Applicant:

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For: RIDING SIMULATION SYSTEM

Examiner: Egloff, Peter

AMENDMENT UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

March 24, 2010

Sir:

In response to the Office Action mailed January 05, 2010, the following amendments and remarks are respectfully submitted in connection with the above-identified application:

This Paper includes Amendments to the Claims and Remarks.